



# புதுச்சேரி மாநில அரசிதழ்

## La Gazette de L' État de Poudouchéry

## The Gazette of Puducherry

### PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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அதிகாரம் பெற்ற  
வெளியீடு

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| No. |            | Puducherry  | Thursday | 16th        | December |

GOVERNMENT OF PUDUCHERRY  
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 40, Puducherry, dated 16th December 2021)

#### NOTIFICATION

In exercise of the powers conferred by section 164 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following rules further to amend the Puducherry Goods and Services Tax Rules, 2017, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Puducherry Goods and Services Tax (Ninth Amendment) Rules, 2021.  
(2) Save as otherwise provided in these rules, they shall be deemed to have come into force on the 1st day of December, 2021.

## 2. In the Puducherry Goods and Services Tax Rules, 2017, –

(i) in rule 137, with effect from the 30th day of November 2021, for the words “four years”, the words “five years” shall be substituted.

(ii) in FORM GST DRC-03, –

(a) in the heading, after the words “or statement”, the words, letters and figures “or intimation of tax ascertained through FORM GST DRC-01A” shall be inserted;

(b) against item 3, in column (3), for the words and letters “Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)”, the words, letters, figures and brackets “audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through FORM GST DRC-01A, Mismatch (Form GSTR-1 and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify)” shall be substituted;

(c) against item 5, in column (1), after the words and figures “within 30 days of its issue”, the words, letters, figures and brackets, “scrutiny, intimation of tax ascertained through Form GST DRC-01A, audit, inspection or investigation, others (specify)” shall be inserted;

(d) for the Table, under serial number 7, the following Table shall be substituted, namely:–

| “Sr. No.” | Tax Period | Act | Place of supply (PoS) | Tax/ Cess | Interest | Penalty, if applicable | Fee | Others | Total | Ledger utilised (Cash/ Credit) | Debit entry No. | Date of debit entry |
|-----------|------------|-----|-----------------------|-----------|----------|------------------------|-----|--------|-------|--------------------------------|-----------------|---------------------|
| 1         | 2          | 3   | 4                     | 5         | 6        | 7                      | 8   | 9      | 10    | 11                             | 12              | 13                  |
|           |            |     |                       |           |          |                        |     |        |       |                                |                 |                     |
|           |            |     |                       |           |          |                        |     |        |       |                                |                 | ..”.                |

(By order of the Lieutenant-Governor)

**PRASHANT GOYAL,**  
Development Commissioner-cum-  
Principal Secretary to Government (Finance).